

Nick Jordan, Secretary  
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## MEMORANDUM

TO: All County Appraisers and County Treasurers  
FROM: Mark Schemm, Vehicle Services Manager, Division of Motor Vehicles  
Roger Hamm, Deputy Director, Division of Property Valuation  
DATE: January 6, 2016  
SUBJECT: Antique Motor Vehicle Tax

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### Subject

How should antique motor vehicles be taxed? (This memo updates an earlier *Antique Motor Vehicle* memo dated March 3, 1995.)

### Conclusion

Antique vehicles should continue to be assessed and taxed in the same manner as it was or would have been prior to being titled and registered as an antique vehicle. Those options are 1) "*Taxed when Tagged*", 2) "*16M/20M*" or 3) "*Tax Roll*" or often called "*Heavy Trucks*". This manner of taxing a motor vehicle does not change when it is registered as an antique. **However**, the manner in which the tax is collected does change for passenger vehicles, trucks or buses at 12,000 lbs. declared weight and motorcycles that previously paid their tax at the time of a registration renewal transaction. Those antique vehicles will be taxed independently of the motor vehicle registration system (MOVRS). The following is a summary of the tax procedure.

### **"Antique Title" Vehicles registered for highway use are taxed as follows:**

1. "*Taxed when Tagged*" motor vehicles (declared weight of 12,000 lbs. or less):  
A motor vehicle that was "*taxed when tagged*" prior to its antique title/registration should continue being taxed in the same manner. The county treasurer is responsible for notifying owners of the \$12.00 (\$6 for motorcycles) annual tax for "*taxed when tagged*" antique vehicles. Beginning in 2016 vehicles with a model year of 1981 would be eligible for antique status ( $1981 + 35 = 2016$ ). The annual tax for vehicles with a model year of 1981 or newer will not be less than \$24 (\$12 for motorcycles). The collection of this tax is done outside of MOVRS by the county treasurer.  
Recreational vehicles (RV), more specifically motor homes are included in the "*taxed when tagged*" group and owners may elect to register the vehicle as an antique. Antique status could only be granted to RVs that have a motor based on the antique vehicle definition. For motor home RVs with a model year of 1981 and older, the tax will be a flat rate of \$30. The tax for motor home RVs with the model year of 1982 and newer will be \$30 plus \$.50 per 100 pounds of weight (cwt). Again, the collection of this tax will be outside of MOVRS by the county treasurer.

2. “16M/20M” motor vehicles (declared weight of 16,000 or 20,000 lbs.):

A motor vehicle that was “16M/20M” prior to its antique title/registration should continue being taxed on the “16M/20M” tax roll. A “16M/20M” antique vehicle is reported annually to the county appraiser on a personal property rendition and valued based on the formula used to value “*taxed when tagged*” motor vehicles. The tax shall not be less than \$12 for vehicles with a model year of 1980 or older and \$24 for vehicles with a model year of 1981 or newer. These vehicles are not eligible to be taxed on the Antique Tax Statement prepared by the county treasurer’s office, often through third party software.

3. “Tax Roll” motor vehicles (declared weight of 24,000 lbs. or greater):

A motor vehicle that was a “*tax roll*” motor vehicle prior to its antique title/registration should continue being taxed on the tax roll. “*Tax roll*” antique vehicles are reported annually to the county appraiser on a personal property rendition and they are appraised at fair market value. These vehicles are not eligible to be taxed on the Antique Tax Statement prepared by the county treasurer’s office, often through third party software.

**“Antique Title Only” Vehicles for non-highway use are taxed as follows:**

Vehicles that are issued an “*antique title only*” for non-highway use are reported annually to the county appraiser on a personal property rendition and they are appraised at fair market value the same as any other non-highway titled vehicles. KSA 8-170

A “*non-highway titled*” or “*antique title only*” motor vehicle that is subsequently registered for highway use as an “*antique title*” vehicle is then taxed in the same manner as it was when last registered for highway use.

Through the joint efforts of the county appraiser and the county treasurer, your county can help assure that all antique motor vehicles are taxed in accordance with the law.

**Discussion**

Kansas statute defines an antique vehicle as “any vehicle, including an antique military vehicle, more than thirty-five (35) years old, propelled by a motor using petroleum fuel, steam or electricity or any combination thereof.” KSA 8-166

**Two Purpose Registration – First Registration: Operation of antique vehicles on any Kansas highway** Vehicles that satisfy the statutory requirements for an antique vehicle may qualify for an antique vehicle title. Vehicles which are operational are issued a title that is branded “*antique title*” and the vehicle is registered for highway operation pursuant to K.S.A. 2014 Supp. 8-167(a). **This registration is not annual but rather for an extended period of time.** Vehicles which are not operational are issued a title that is branded “*antique title only*” for non-highway use. For vehicles requiring an MVE-1 from the Kansas Highway Patrol, if in their opinion the vehicle is not road worthy and shall not be operated on public roadways, they will have the option to perform a non-highway title only VIN inspection. The owner will need to contact the Highway Patrol for another VIN inspection when the vehicle is road worthy and they want to proceed, if qualified, with an “*antique title only*” or an “*antique title*” and registration. The Highway Patrol will determine at that second inspection if the vehicle is indeed an antique, or if an assembled vehicle or street rod is the correct designation.

**Two Purpose Registration – Second Registration: Taxation of Antique Vehicles** When an owner does elect to register their antique vehicle for highway purposes the vehicle is subject to an annual registration for property tax purposes (K.S.A. 2014 Supp. 8-167(b)). An antique vehicle is registered for property tax purposes pursuant to K.S.A. 2014 Supp. 8-167(b) if the motor vehicle is the type that is taxed when tagged including motor home RVs. The county treasurer can charge a \$5 fee for registering an antique vehicle for property tax purposes. The county treasurer shall keep a roll of registered antique vehicles for property tax purposes and annually collect the property tax. Tax and fees shall be collected as prescribed by K.S.A. 2014 Supp. 5101 *et seq* on the taxed when tagged antique vehicles.

The method of taxing a motor vehicle does not change when it is registered as an antique vehicle. A vehicle that is issued an “*antique title*” and registered for highway use continues being assessed and taxed in the same manner as it was or would have been prior to being titled and registered as an antique vehicle.

The following is a chart of the responsibilities for antique vehicles.

<b>Vehicle</b>	<b>Value/Tax Responsibility</b>	<b>Owner Responsibility</b>
<b>12,000 or Less and Motor Home RVs</b>	County Treasurer (List and Tax)	
<b>12,001 – 20,000</b>	County Appraiser (Value) County Treasurer (Ad Valorem Tax Roll)	List antique vehicle with county appraiser on or before March 15
<b>24,000 and Greater</b>	County Appraiser (Value) County Treasurer (Ad Valorem Tax Roll)	List antique vehicle with county appraiser on or before March 15